

# **EXTENSION OF THE INDUSTRIAL PROCESSING STUDY COMMITTEE**

## **Prior Law**

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The Industrial Processing Exemption Study Committee (IPSC) was established in 2004 to study and make recommendations regarding the sales and use tax exemption for computers, machinery and equipment and to provide an annual report to the general assembly each year through January 1, 2013.

## **New Provisions**

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The Industrial Processing Exemption Study Committee's charge is extended through January 1, 2016.

## **Section Amended**

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Section 28 of 2012 Iowa Acts Senate File 2328 amends 2005 Iowa Acts, chapter 77, section 1, unnumbered paragraph 4.

## **Effective Date**

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July 1, 2012